

# Portfolio Additional Estimates Statements 2016-17

Immigration and Border Protection Portfolio

Explanations of Additional Estimates 2016-17

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**THE HON PETER DUTTON MP**  
**MINISTER FOR IMMIGRATION**  
**AND BORDER PROTECTION**

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2016-17 Additional Estimates for the Immigration and Border Protection Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Peter Dutton'.

The Hon Peter Dutton MP  
Minister for Immigration and Border Protection

## ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## Enquiries

Should you have any enquiries regarding this publication please contact Steven Groves, Chief Finance Officer in the Department of Immigration and Border Protection on (02) 6264 1235.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).

**USER GUIDE  
TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATE STATEMENTS**



## USER GUIDE

The purpose of the 2016-17 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2016-17. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2016-17* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

<b>User guide</b>	
Provides a brief introduction explaining the purpose of the PAES.	
<b>Portfolio overview</b>	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
<b>Entity Additional Estimates Statements</b>	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
<b>Portfolio glossary</b>	
Explains key terms relevant to the Portfolio.	
<b>Index</b>	
Alphabetical guide to the Statements.	



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# **PORTFOLIO OVERVIEW**



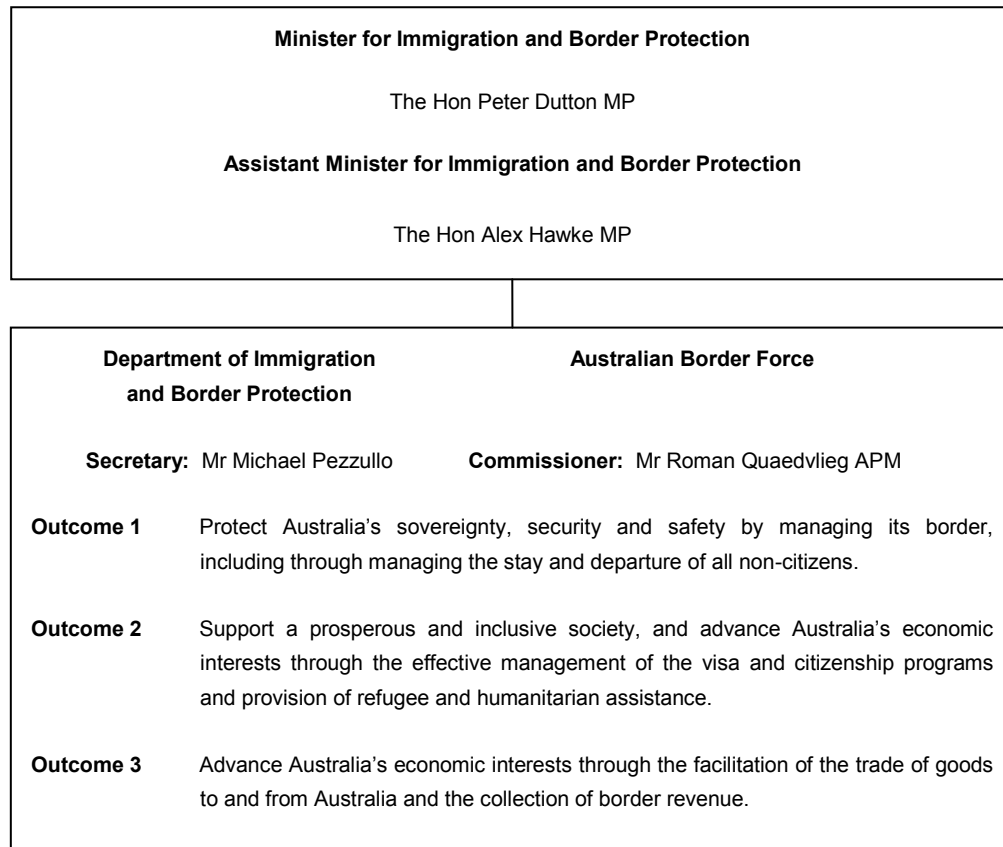
## **PORTFOLIO OVERVIEW**

### **Ministers and portfolio responsibilities**

The portfolio has two Ministers, the Hon Peter Dutton MP, the Minister for Immigration and Border Protection and the Hon Alex Hawke MP, Assistant Minister for Immigration and Border Protection.

The Department of Immigration and Border Protection (DIBP) is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

**Figure 1: Immigration and Border Protection portfolio structure and outcomes**



**ENTITY ADDITIONAL ESTIMATES  
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# DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for DIBP can be found in the 2016-17 Portfolio Budget Statements. There are no changes to DIBP's strategic direction as a result of Additional Estimates.

### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for DIBP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016-17 Budget year, including variations through *Appropriation Bills No. 3 and No. 4* and Special Appropriations.

**Table 1.1: DIBP resource statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017**

	<i>Actual available appropriation 2015-16 \$'000</i>	<i>Estimate as at Budget 2016-17 \$'000</i>	<i>Proposed Additional Estimates 2016-17 \$'000</i>	<i>Total estimate at Additional Estimates 2016-17 \$'000</i>
<b>Departmental</b>				
Annual appropriations - ordinary				
annual services <sup>1</sup>				
Prior year appropriations available <sup>2</sup>	424,177	345,372	-	345,372
Departmental appropriation	2,479,306	2,356,251	56,217	2,412,468
s 74 retained revenue receipts <sup>3</sup>	211,195	150,614	30,951	181,565
Departmental capital budget <sup>4</sup>	116,639	120,519	-	120,519
Annual appropriations - other services - non-operating <sup>5</sup>				
Prior year appropriations available <sup>2</sup>	74,247	91,626	-	91,626
Equity injection <sup>6</sup>	212,218	197,179	-	197,179
<i>Total departmental annual appropriations</i>	<i>3,517,782</i>	<i>3,261,561</i>	<i>87,168</i>	<i>3,348,729</i>
<b>Total departmental resourcing</b>	<b>3,517,782</b>	<b>3,261,561</b>	<b>87,168</b>	<b>3,348,729</b>
<b>Administered</b>				
Annual appropriations - ordinary				
annual services <sup>1</sup>				
Prior year appropriations available <sup>2</sup>	785,528	789,409	-	789,409
Outcome 1	2,109,390	2,055,771	143,512	2,199,283
Outcome 2	77,196	51,550	-	51,550
Outcome 3	-	-	-	-
Administered capital budget <sup>7</sup>	26,098	18,856	-	18,856
Annual appropriations - other services - new administered expenses <sup>5</sup>				
Prior year appropriations available <sup>2</sup>	285,376	140,569	-	140,569
Administered assets and liabilities	140,350	124,074	300	124,374
<i>Total administered annual appropriations</i>	<i>3,423,938</i>	<i>3,180,229</i>	<i>143,812</i>	<i>3,324,041</i>
<i>Total administered special appropriations<sup>8</sup></i>	<i>517,776</i>	<i>420,000</i>	<i>-</i>	<i>420,000</i>

**Table 1.1: DIBP resource statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017 (continued)**

	<i>Actual available appropriation 2015-16 \$'000</i>	<i>Estimate as at Budget 2016-17 \$'000</i>	<i>Proposed Additional Estimates 2016-17 \$'000</i>	<i>Total estimate at Additional Estimates 2016-17 \$'000</i>
Special accounts <sup>8</sup>				
Opening balance	54	-	-	-
Appropriation receipts				
Appropriation receipts from other entities				
Non-appropriation receipts				
<b>Total special account receipts</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total administered resourcing</b>	<b>3,941,768</b>	<b>3,600,229</b>	<b>143,812</b>	<b>3,744,041</b>
<b>Total resourcing for DIBP</b>	<b>7,459,550</b>	<b>6,861,790</b>	<b>230,980</b>	<b>7,092,770</b>
			<i>Actual 2015-16</i>	<i>2016-17</i>
<b>Average staffing level (number)</b>			13,832	14,000

**Prepared on a resourcing (i.e. appropriations available) basis.**

1. Appropriation Act (No. 1) 2016-17 and Appropriation Bill (No. 3) 2016-17.
2. Estimated adjusted balance carried from previous year for annual appropriations.
3. Estimated retained revenue receipts under section 74 of the *PGPA Act*.
4. Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. Appropriation Act (No. 2) 2016-17 and Appropriation Bill (No. 4) 2016-17.
6. Excludes \$13.3m subject to administrative quarantine by Department of Finance or withheld under section 51 of the *PGPA Act*.
7. Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
8. Excludes 'Special Public Money' held in accounts like *Other Trust Monies accounts* (OTM), *Services for Other Government and Non-agency Bodies accounts* (SOG) or *Services for Other Entities and Trust Monies accounts* (SOETM). For further information on special accounts, see Table 3.1.

Please note: All figures shown above are GST exclusive. These may not match figures in the cash flow statement.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016-17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified. The affected Outcomes can be determined by the first numeral of the program number.

**Table 1.2: Entity 2016-17 measures since Budget**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Revenue measures</b>					
Singapore-Australia Free Trade Agreement <sup>1</sup>	3.1				
Administered revenues		..	..	..	..
Departmental revenues		-	-	-	-
<b>Total</b>		..	..	..	..
Working holiday makers - increasing the passenger movement charge <sup>1</sup>	3.1				
Administered revenues		-	55,000	100,000	105,000
Departmental revenues		-	-	-	-
<b>Total</b>		-	55,000	100,000	105,000
Working holiday makers - maintain at \$440 the visa application charge for the working holiday maker visa (subclass 417 and 462) <sup>1</sup>	2.3				
Administered revenues		-	-	-	-
Departmental revenues		-	-	-	-
<b>Total</b>		-	-	-	-
<b>Total revenue measures</b>					
Administered		-	55,000	100,000	105,000
Departmental		-	-	-	-
<b>Total</b>		-	55,000	100,000	105,000
<b>Expense measures</b>					
Emerging International Airports - Canberra <sup>1,2</sup>	1.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		-	-	-	-
International Settlement Strategy - enhanced border protection measures and resettlement of refugees <sup>1,3</sup>	1.4				
Administered expenses		43,694	-	-	-
Departmental expenses		20,550	-	-	-
<b>Total</b>		64,244	-	-	-
Redress Scheme Design <sup>1,3</sup>	1.3				
Administered expenses		-	-	-	-
Departmental expenses		(39)	-	-	-
<b>Total</b>		(39)	-	-	-

**Table 1.2: Entity 2016-17 measures since Budget (continued)**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Visa Risk Assessment Capability <sup>4</sup>	2.3				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		-	-	-	-
<b>Total expense measures</b>					
Administered		43,694	-	-	-
Departmental		20,511	-	-	-
<b>Total</b>		<b>64,205</b>	-	-	-
<b>Capital measures</b>					
Emerging International Airports - Canberra <sup>1,2</sup>	1.1				
Administered capital		-	-	-	-
Departmental capital		-	-	-	-
<b>Total</b>		-	-	-	-
International Settlement Strategy - enhanced border protection measures and resettlement of refugees <sup>1,3</sup>	1.4				
Administered capital		300	-	-	-
Departmental capital		-	-	-	-
<b>Total</b>		<b>300</b>	-	-	-
Visa Risk Assessment Capability <sup>4</sup>	2.3				
Administered capital		-	-	-	-
Departmental capital		-	-	-	-
<b>Total</b>		-	-	-	-
<b>Total capital measures</b>					
Administered		300	-	-	-
Departmental		-	-	-	-
<b>Total</b>		<b>300</b>	-	-	-
<b>Decisions taken but not yet announced</b>		-	-	-	-

**Prepared on a Government Financial Statistics (fiscal) basis**

1. The full measure description and package details appear in the 2016-17 MYEFO under the Immigration and Border Protection portfolio.
2. The Government will provide \$4.4m (including \$3.4m in capital funding) in 2016-17 to establish permanent border clearance services at the Canberra International Airport to support regular international air services. The cost of this measure will be met from within the existing resources of DIBP.
3. The change in appropriation estimates will be under Outcome 1.
4. This measure includes departmental operational funding of \$36.8m and departmental capital funding of \$62.4m, totalling \$99.2m over four years. This measure was included as a 'decision taken but not yet announced' in the 2016-17 Budget and is under Outcome 2.

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for DIBP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from variations since the 2016-17 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2016-17 Budget**

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Other</b>					
Movement of Funds - maintenance of regional processing centres	1.4	8,800	-	-	-
Changes in Price and Wage Indices	All	-	(4,088)	(3,782)	(1,087)
Estimates Variation - offshore network	1.4	91,018	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>99,818</b>	<b>(4,088)</b>	<b>(3,782)</b>	<b>(1,087)</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
Movement of Funds - equipping the ABF	1.1	-	-	1,055	-
Changes in Price and Wage Indices	All	-	(9,392)	(11,845)	(16,146)
Efficiency Dividend - public sector transformation <sup>1</sup>	All	-	(20,164)	(31,499)	(37,569)
Passenger workload growth funding agreement	1.1	11,671	10,931	17,708	24,435
Estimates Variation - realign prior years' measure					
Appropriation Bill 3	1.1,1.2	(6,621)	(2,552)	(6,074)	(8,094)
Appropriation Bill 4 - equity	1.1,1.2	-	9,149	4,192	6,554
Estimates Variation - reclassification of prior years' measure <sup>2</sup>					
Appropriation Bill 3	1.1,1.2	8,211	7,552	5,292	3,226
Supplementation of Fringe Benefits Tax Costs for Commonwealth Government Agencies delivering Official Development Assistance Overseas	All	-	1,532	1,532	1,532
2015-16 Variable Funding Model Reconciliation	1.2,1.3	(2,222)			
GovLink Contract Savings	1.2	(29)	(40)	(40)	(40)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>11,010</b>	<b>(2,984)</b>	<b>(19,679)</b>	<b>(26,102)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>110,828</b>	<b>(7,072)</b>	<b>(23,461)</b>	<b>(27,189)</b>



**Table 1.3: Additional estimates and other variations to outcomes since 2016-17 Budget (continued)**

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Other</b>					
Changes in Price and Wage Indices	2.4	-	(146)	(100)	(7)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		-	(146)	(100)	(7)
<b>Outcome 2</b>					
<b>Departmental</b>					
Changes in Price and Wage Indices	All	-	(4,142)	(5,203)	(6,955)
Efficiency Dividend - public sector transformation <sup>1</sup>	All	-	(10,824)	(17,087)	(20,008)
Estimates Variation - reclassification of prior years' measure <sup>3</sup>					
Appropriation Bill 3	2.3	5,108	6,793	1,411	951
2015-16 Variable Funding Model Reconciliation	All	15,685			
Supplementation of Fringe Benefits Tax Costs for Commonwealth Government Agencies delivering Official Development Assistance Overseas	All	-	636	636	636
LAFHA Supplementation for 2015-16 FBT year	2.2	3,903			
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>24,696</b>	<b>(7,537)</b>	<b>(20,243)</b>	<b>(25,376)</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>24,696</b>	<b>(7,683)</b>	<b>(20,343)</b>	<b>(25,383)</b>

**Table 1.3: Additional estimates and other variations to outcomes since 2016-17 Budget (continued)**

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Other</b>					
Changes in Price and Wage Indices	All	-	(404)	(537)	(692)
Efficiency Dividend - Public Sector Transformation <sup>1</sup>	All	-	(1,057)	(1,764)	(1,993)
Supplementation of Fringe Benefits Tax Costs for Commonwealth Government Agencies delivering Official Development Assistance Overseas	All	-	69	69	69
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		-	(1,392)	(2,232)	(2,616)
<b>Total net impact on appropriations for Outcome 3</b>		-	(1,392)	(2,232)	(2,616)
<b>Total net impact on appropriations for All Outcomes (Administered)</b>		<b>99,818</b>	<b>(4,234)</b>	<b>(3,882)</b>	<b>(1,094)</b>
<b>Total net impact on appropriations for All Outcomes (Departmental)</b>		<b>35,706</b>	<b>(11,913)</b>	<b>(42,154)</b>	<b>(54,094)</b>

1. As announced in the 2016-17 Budget, the *Public Sector Transformation* and the *Efficiency Dividend* is a cross-portfolio measure.
2. The estimates variation includes a corresponding decrease in Appropriation Bill 4 – Equity funding of \$8.2m in 2016-17, \$7.6m in 2017-18, \$5.3m in 2018-19 and \$3.2m in 2019-20 for the *Smaller Government – strengthen and enhance Australia's border protection services* measure announced at 2015-16 Budget.
3. The estimates variation includes a corresponding decrease in Appropriation Bill 4 - Equity funding of \$5.1m in 2016-17, \$6.8m in 2017-18, \$1.4m in 2018-19 and \$1.0m in 2019-20 for the *Visa Risk Assessment Capability* measure announced at 2015-16 Budget.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for DIBP through *Appropriation Bills Nos. 3 and 4*.

**Table 1.4: Appropriation Bill (No. 3) 2016-17**

	2015-16 Available \$'000	2016-17 Budget \$'000	2016-17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
Support a prosperous and inclusive Australia through managing temporary and permanent migration, entry through Australia's borders, and Australian citizenship	2,135,488	2,074,627	2,218,139	143,512	-
<b>Outcome 2</b>					
Support Australia's international and humanitarian obligations by providing protection, resettlement and assistance to refugees and those in humanitarian need, including through arrangements with other countries	77,196	51,550	51,550	-	-
<b>Total administered</b>	<b>2,212,684</b>	<b>2,126,177</b>	<b>2,269,689</b>	<b>143,512</b>	<b>-</b>
<b>Departmental Programs</b>					
<b>Outcome 1</b>					
Support a prosperous and inclusive Australia through managing temporary and permanent migration, entry through Australia's borders, and Australian citizenship	1,766,447	1,674,066	1,705,587	31,521	-
<b>Outcome 2</b>					
Support Australia's international and humanitarian obligations by providing protection, resettlement and assistance to refugees and those in humanitarian need, including through arrangements with other countries	770,938	739,031	763,727	24,696	-
<b>Total departmental</b>	<b>2,537,385</b>	<b>2,413,097</b>	<b>2,469,314</b>	<b>56,217</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>4,750,069</b>	<b>4,539,274</b>	<b>4,739,003</b>	<b>199,729</b>	<b>-</b>

*DIBP Additional Estimates Statements*

**Table 1.5: Appropriation Bill (No. 4) 2016-17**

	<i>2015-16 Available \$'000</i>	<i>2016-17 Budget \$'000</i>	<i>2016-17 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
<b>Non-operating</b>					
Equity injections	-	-	-	-	-
Administered assets and liabilities	140,350	124,074	124,374	300	-
<b>Total non-operating</b>	<b>140,350</b>	<b>124,074</b>	<b>124,374</b>	<b>300</b>	<b>-</b>
<b>Total other services</b>	<b>140,350</b>	<b>124,074</b>	<b>124,374</b>	<b>300</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### **2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES**

There have been no changes to the outcome and program structures of DIBP during 2016-17 as a result of Additional Estimates. Complete details of the outcome and program structures can be found in the 2016-17 PB Statements.

### **OUTCOME 1**

#### **Outcome 1 strategy**

There are no changes to any Outcome 1 strategies published in the 2016-17 PB Statements.

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

### Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 1.1: Border Enforcement</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	958,797	918,090	911,984	890,038	891,507
s74 Retained revenue receipts <sup>2</sup>	16,283	14,155	12,253	12,275	12,297
Expenses not requiring appropriation in the Budget year <sup>3</sup>	120,729	130,149	130,562	124,325	115,883
<b>Departmental total</b>	<b>1,095,809</b>	<b>1,062,394</b>	<b>1,054,799</b>	<b>1,026,638</b>	<b>1,019,687</b>
<b>Total expenses for Program 1.1</b>	<b>1,095,809</b>	<b>1,062,394</b>	<b>1,054,799</b>	<b>1,026,638</b>	<b>1,019,687</b>
<b>Program 1.2: Border Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	8	8	8	8
<b>Administered total</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	237,451	206,910	200,014	191,715	194,339
s74 Retained revenue receipts <sup>2</sup>	2,752	3,078	2,355	2,360	2,364
Expenses not requiring appropriation in the Budget year <sup>3</sup>	28,466	26,897	25,695	24,338	24,201
<b>Departmental total</b>	<b>268,669</b>	<b>236,885</b>	<b>228,064</b>	<b>218,413</b>	<b>220,904</b>
<b>Total expenses for Program 1.2</b>	<b>268,669</b>	<b>236,893</b>	<b>228,072</b>	<b>218,421</b>	<b>220,912</b>
<b>Program 1.3: Onshore Compliance and Detention (revised structure)<sup>4</sup></b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,138,280	686,507	576,531	552,372
Expenses not requiring appropriation in the Budget year <sup>3</sup>	-	63,785	60,222	55,968	55,111
<b>Administered total</b>	<b>-</b>	<b>1,202,065</b>	<b>746,729</b>	<b>632,499</b>	<b>607,483</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	-	445,600	392,000	341,755	325,870
s74 Retained revenue receipts <sup>2</sup>	-	11,757	10,629	10,972	11,339
Expenses not requiring appropriation in the Budget year <sup>3</sup>	-	27,014	24,375	26,384	23,996
<b>Departmental total</b>	<b>-</b>	<b>484,371</b>	<b>427,004</b>	<b>379,111</b>	<b>361,205</b>
<b>Total expenses for Program 1.3 (revised structure)</b>	<b>-</b>	<b>1,686,436</b>	<b>1,173,733</b>	<b>1,011,610</b>	<b>968,688</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 1.3: Compliance and Detention (2015-16 structure)<sup>5</sup></b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	251,977	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	19,818	-	-	-	-
<b>Administered total</b>	<b>271,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	217,720	-	-	-	-
s74 Retained revenue receipts <sup>2</sup>	2,773	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	21,000	-	-	-	-
<b>Departmental total</b>	<b>241,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for Program 1.3 (2015-16 structure)</b>	<b>513,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program 1.4: IMA Onshore Management (2015-16 structure)<sup>5</sup></b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	792,698	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	48,718	-	-	-	-
<b>Administered total</b>	<b>841,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	224,288	-	-	-	-
s74 Retained revenue receipts <sup>2</sup>	10,681	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	18,125	-	-	-	-
<b>Departmental total</b>	<b>253,094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for Program 1.4 (2015-16 structure)</b>	<b>1,094,510</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program 1.4: IMA Offshore Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	950,776	973,234	313,387	336,654	327,467
Expenses not requiring appropriation in the Budget year <sup>3</sup>	72,153	71,230	70,986	69,286	68,067
<b>Administered total</b>	<b>1,022,929</b>	<b>1,044,464</b>	<b>384,373</b>	<b>405,940</b>	<b>395,534</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	98,046	52,461	27,884	27,717	27,755
s74 Retained revenue receipts <sup>2</sup>	2,418	17,447	18,389	19,585	20,864
Expenses not requiring appropriation in the Budget year <sup>3</sup>	5,180	4,109	3,531	3,078	2,714
<b>Departmental total</b>	<b>105,644</b>	<b>74,017</b>	<b>49,804</b>	<b>50,380</b>	<b>51,333</b>
<b>Total expenses for Program 1.4</b>	<b>1,128,573</b>	<b>1,118,481</b>	<b>434,177</b>	<b>456,320</b>	<b>446,867</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 1.5: Regional Cooperation</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	78,627	87,761	27,090	27,769	28,547
Expenses not requiring appropriation in the Budget year <sup>3</sup>	347	-	-	-	-
<b>Administered total</b>	<b>78,974</b>	<b>87,761</b>	<b>27,090</b>	<b>27,769</b>	<b>28,547</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	20,836	16,956	15,990	11,464	11,478
s74 Retained revenue receipts <sup>2</sup>	2,825	1,697	5,321	5,321	3,921
Expenses not requiring appropriation in the Budget year <sup>3</sup>	1,130	988	746	565	429
<b>Departmental total</b>	<b>24,791</b>	<b>19,641</b>	<b>22,057</b>	<b>17,350</b>	<b>15,828</b>
<b>Total expenses for Program 1.5</b>	<b>103,765</b>	<b>107,402</b>	<b>49,147</b>	<b>45,119</b>	<b>44,375</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,074,078	2,199,283	1,026,992	940,962	908,394
Expenses not requiring appropriation in the Budget year <sup>3</sup>	141,036	135,015	131,208	125,254	123,178
<b>Administered total</b>	<b>2,215,114</b>	<b>2,334,298</b>	<b>1,158,200</b>	<b>1,066,216</b>	<b>1,031,572</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	1,757,138	1,640,017	1,547,872	1,462,689	1,450,949
s74 Retained revenue receipts <sup>2</sup>	37,732	48,134	48,947	50,513	50,785
Expenses not requiring appropriation in the Budget year <sup>3</sup>	194,630	189,157	184,909	178,690	167,223
<b>Departmental total</b>	<b>1,989,500</b>	<b>1,877,308</b>	<b>1,781,728</b>	<b>1,691,892</b>	<b>1,668,957</b>
<b>Total expenses for Outcome 1</b>	<b>4,204,614</b>	<b>4,211,606</b>	<b>2,939,928</b>	<b>2,758,108</b>	<b>2,700,529</b>
<b>Movement of administered funds between years</b>					
	2015-16	2016-17	2017-18	2018-19	2019-20
Outcome 1:					
Administered					
Program 1.4: IMA Offshore Management <sup>5,6</sup>	(8,800)	8,800	-	-	-
<b>Total movement of administered funds</b>	<b>(8,800)</b>	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Average Staffing Level (number)</b>					
	2015-16 8,429	2016-17 8,350			

1. Departmental Appropriation combines Ordinary annual services Appropriation Act No. 1 and Bill No. 3.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act*.
3. Expenses not requiring appropriation in the Budget year are made up of Depreciation, Amortisation, Write-down and impairment of assets and foreign exchange losses of \$3.1m in 2015-16 recorded under Other expenses.
4. This includes funding for Status Resolution Support Services which was formerly recorded under Program 2.4 Refugee and Humanitarian Assistance.
5. 2015-16 figures are shown according to the structure in place during the 2015-16 year. The figures are for comparison purposes only. Under the 2016-17 structure funds have moved to Program 1.3: Onshore Compliance and Detention.
6. Figures displayed as a negative (-) represent a decrease in expenses and a positive (+) represent an increase in expenses. The movement of funds was undertaken under the 2015-16 program structure.



## OUTCOME 2

### Outcome 2 strategy

There are no changes to any Outcome 2 strategies published in the 2016-17 PB Statements.

## 2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

### Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.3.1: Program components of Outcome 2**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 2.1: Citizenship</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	75,334	55,862	53,320	53,952	54,027
s74 Retained revenue receipts <sup>2</sup>	1,531	2,039	1,767	1,767	1,768
Expenses not requiring appropriation in the Budget year <sup>3</sup>	7,922	7,264	7,806	7,906	8,105
<b>Departmental total</b>	<b>84,787</b>	<b>65,165</b>	<b>62,893</b>	<b>63,625</b>	<b>63,900</b>
<b>Total expenses for Program 2.1</b>	<b>84,787</b>	<b>65,165</b>	<b>62,893</b>	<b>63,625</b>	<b>63,900</b>
<b>Program 2.2: Migration</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	207,580	238,528	227,537	205,776	196,768
s74 Retained revenue receipts <sup>2</sup>	56,070	35,024	35,877	37,624	39,493
Expenses not requiring appropriation in the Budget year <sup>3</sup>	29,300	21,619	21,601	21,545	21,449
<b>Departmental total</b>	<b>292,950</b>	<b>295,171</b>	<b>285,015</b>	<b>264,945</b>	<b>257,710</b>
<b>Total expenses for Program 2.2</b>	<b>292,950</b>	<b>295,171</b>	<b>285,015</b>	<b>264,945</b>	<b>257,710</b>
<b>Program 2.3: Visas</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	25	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	12,688	-	-	-	-
<b>Administered total</b>	<b>12,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	324,338	295,253	273,840	246,695	235,928
s74 Retained revenue receipts <sup>2</sup>	35,559	33,642	32,781	33,967	35,241
Expenses not requiring appropriation in the Budget year <sup>3</sup>	42,269	43,310	43,069	40,866	38,462
<b>Departmental total</b>	<b>402,166</b>	<b>372,205</b>	<b>349,690</b>	<b>321,528</b>	<b>309,631</b>
<b>Total expenses for Program 2.3</b>	<b>402,166</b>	<b>372,205</b>	<b>349,690</b>	<b>321,528</b>	<b>309,631</b>

**Table 2.3.1: Program components of Outcome 2 (continued)**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 2.4: Refugee and Humanitarian Assistance</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	64,357	51,550	32,921	32,764	33,507
Expenses not requiring appropriation in the Budget year <sup>3</sup>	1,161	-	-	-	-
<b>Administered total</b>	<b>65,518</b>	<b>51,550</b>	<b>32,921</b>	<b>32,764</b>	<b>33,507</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	86,300	97,908	92,972	94,547	94,672
s74 Retained revenue receipts <sup>2</sup>	7,509	8,540	8,169	8,218	8,270
Expenses not requiring appropriation in the Budget year <sup>3</sup>	6,056	4,249	4,043	3,852	3,722
<b>Departmental total</b>	<b>99,865</b>	<b>110,697</b>	<b>105,184</b>	<b>106,617</b>	<b>106,664</b>
<b>Total expenses for Program 2.4</b>	<b>99,865</b>	<b>110,697</b>	<b>105,184</b>	<b>106,617</b>	<b>106,664</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	64,382	51,550	32,921	32,764	33,507
Expenses not requiring appropriation in the Budget year <sup>3</sup>	13,849	-	-	-	-
<b>Administered total</b>	<b>78,231</b>	<b>51,550</b>	<b>32,921</b>	<b>32,764</b>	<b>33,507</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	693,552	687,551	647,669	600,970	581,395
s74 Retained revenue receipts <sup>2</sup>	100,669	79,245	78,594	81,576	84,772
Expenses not requiring appropriation in the Budget year <sup>3</sup>	85,547	76,442	76,519	74,169	71,738
<b>Departmental total</b>	<b>879,768</b>	<b>843,238</b>	<b>802,782</b>	<b>756,715</b>	<b>737,905</b>
<b>Total expenses for Outcome 2</b>	<b>957,999</b>	<b>894,788</b>	<b>835,703</b>	<b>789,479</b>	<b>771,412</b>
<b>Average Staffing Level (number)</b>					
	2015-16 4,857	2016-17 5,090			

1. Departmental Appropriation combines Ordinary annual services Appropriation Act No. 1 and Bill No. 3.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act*.
3. Expenses not requiring appropriation in the Budget year are made up of Depreciation, Amortisation, Write-down and impairment of assets and foreign exchange losses of \$3.1m in 2015-16 recorded under Other expenses.

## **OUTCOME 3**

### **Outcome 3 strategy**

There are no changes to any Outcome 3 strategies published in the 2016-17 PB Statements.

## **2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3**

### **Budgeted expenses for Outcome 3**

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.4.1: Program components of Outcome 3**

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>Program 3.1 Border- Revenue Collection</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	123	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	13,565	13,500	13,500	13,500	13,500
<b>Administered total</b>	<b>13,688</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	19,247	11,028	11,314	11,197	8,502
s74 Retained revenue receipts <sup>2</sup>	53,277	55,139	52,647	52,275	52,264
Expenses not requiring appropriation in the Budget year <sup>3</sup>	10,912	5,449	4,179	3,830	3,294
<b>Departmental total</b>	<b>83,436</b>	<b>71,616</b>	<b>68,140</b>	<b>67,302</b>	<b>64,060</b>
<b>Total expenses for Program 3.1</b>	<b>97,124</b>	<b>85,116</b>	<b>81,640</b>	<b>80,802</b>	<b>77,560</b>
<b>Program 3.2 Trade Facilitation and Industry Engagement</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	31,003	52,109	56,857	56,730	54,839
s74 Retained revenue receipts <sup>2</sup>	301	494	354	354	354
Expenses not requiring appropriation in the Budget year <sup>3</sup>	2,139	2,391	2,523	2,559	2,254
<b>Departmental total</b>	<b>33,443</b>	<b>54,994</b>	<b>59,734</b>	<b>59,643</b>	<b>57,447</b>
<b>Total expenses for Program 3.2</b>	<b>33,443</b>	<b>54,994</b>	<b>59,734</b>	<b>59,643</b>	<b>57,447</b>
<b>Outcome 3 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	123	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	13,565	13,500	13,500	13,500	13,500
<b>Administered total</b>	<b>13,688</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
Departmental expenses					
Departmental appropriation <sup>1</sup>	50,250	63,137	68,171	67,927	63,341
s74 Retained revenue receipts <sup>2</sup>	53,578	55,633	53,001	52,629	52,618
Expenses not requiring appropriation in the Budget year <sup>3</sup>	13,051	7,840	6,702	6,389	5,548
<b>Departmental total</b>	<b>116,879</b>	<b>126,610</b>	<b>127,874</b>	<b>126,945</b>	<b>121,507</b>
<b>Total expenses for Outcome 3</b>	<b>130,567</b>	<b>140,110</b>	<b>141,374</b>	<b>140,445</b>	<b>135,007</b>

	2015-16	2016-17
<b>Average Staffing Level (number)</b>	<b>547</b>	<b>560</b>

1. Departmental Appropriation combines Ordinary annual services Appropriation Act No. 1 and Bill No. 3.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act*.
3. Expenses not requiring appropriation in the Budget year are made up of Depreciation, Amortisation, Write-down and impairment of assets and foreign exchange losses of \$3.1m in 2015-16 recorded under Other expenses.

## Section 3: Special account flows and budgeted financial Statements

### 3.1 SPECIAL ACCOUNT FLOWS

#### Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by DIBP.

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Australian Population Multicultural and Immigration Research Program Account <sup>(A)</sup> 2016-17		-	-	-	-	-
<i>Australian Population Multicultural and Immigration Research Program Account<sup>(A)</sup> 2015-16</i>		54	-	-	(54)	-
<b>Total special accounts 2016-17 Budget estimate</b>		-	-	-	-	-
<i>Total special accounts 2015-16 actual</i>		54	-	-	(54)	-

(A) = Administered

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

An analysis of the primary source of movements between the financial statements published in the 2016-17 PB Statements and the 2016-17 PAES is provided below.

#### **Departmental**

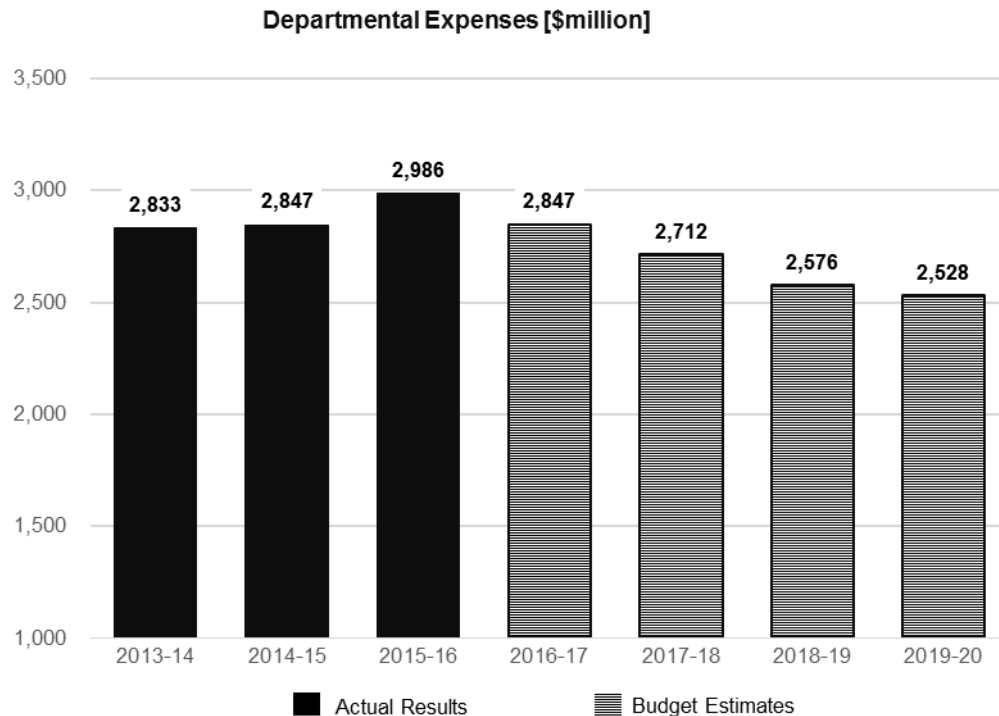
##### **Budgeted departmental comprehensive income statement**

This statement presents the expected financial result for DIBP and identifies expenses and revenues on a full accrual basis.

##### **Expenses**

In 2016-17, total departmental expenses are expected to increase from \$2,743.7 million (as published in the 2016-17 PB Statements) to \$2,847.2 million, an increase of \$103.5 million. This movement reflects an increase of \$20.5 million due to impacts of new measures, \$42.0 million from other variations and \$41.0m from depreciation and amortisation expenses.

Full details of the additional funding for 2016-17 for new measures and other variations are provided in the tables presented in Section 1 of this document.

**Figure 2: Total departmental expenses as at 2016-17 PAES.**

### Income

In 2016-17, total departmental income is expected to increase from \$2,511.3 million (as published in the 2016-17 PB Statements) to \$2,573.7 million. The movement of \$62.4 million is due to an increase in Revenue from Government (appropriation revenue) of \$34.4 million and \$28.0 million increase in DIBP's own source revenue and gains.

### Budgeted departmental balance sheet

This statement reports the financial position of the department, its assets, liabilities and equity.

In 2016-17, total departmental assets are expected to decrease from \$2,061.2 million (as published in the 2016-17 PB Statements) to \$1,913.1 million. The movement of \$148.1 million is predominantly due to a decrease of \$93.8 million in the 2015-16 Final Budget Outcome (FBO); an increase of \$41.0 million in accumulated depreciation and amortisation and \$13.3 million of appropriation reclassification from other services non-operating into ordinary annual services.

Departmental liabilities are expected to decrease from \$747.6 million (as published in the 2016-17 PB Statements) to \$737.5 million. The movement of \$10.1 million is due to a decrease in the opening balance in the 2015-16 FBO.

Equity is also expected to decrease from \$1,313.7 million (as published in the 2016-17 PB Statements) to \$1,175.7 million, a decrease of \$138.0 million in line with the aforementioned decrease in the net asset figure.

### Budgeted departmental statement of cash flows

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities.

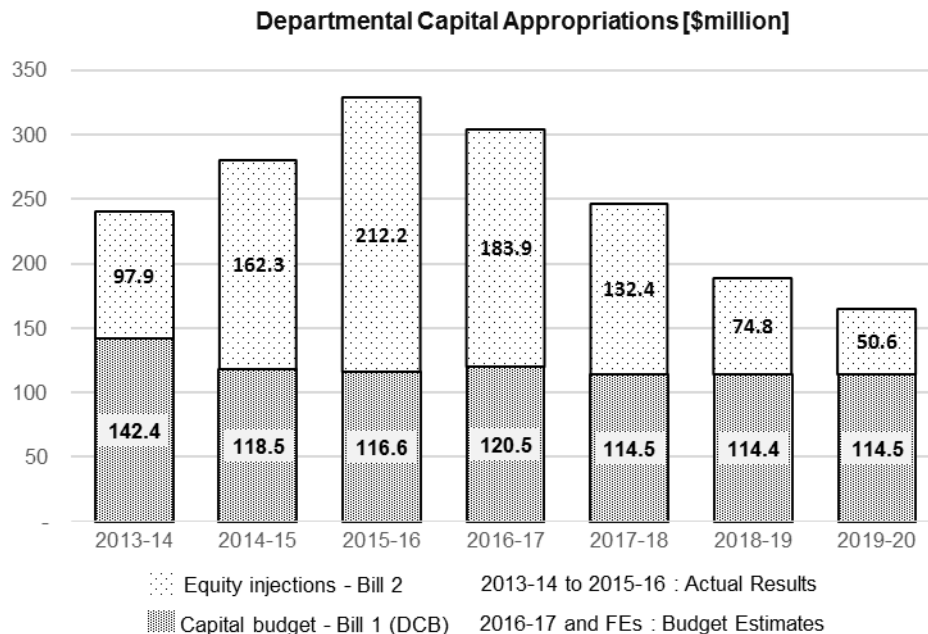
The budgeted cash flows largely mirror the trends and impacts of the measures reported above for the income statement and balance sheet.

### Capital budget statement—departmental

This statement reports the forward plan for capital expenditure.

Total capital appropriations have reduced in 2016-17 as a result of a reduction in capital measures offset by indexation movements. Capital appropriations for the Departmental Capital Budget, being appropriated for asset replacement, remain relatively constant over the forward years.

**Figure 3: Total departmental capital appropriations as at 2016-17 PAES.**





## Statement of asset movements

This statement reports the budgeted movements by asset class of the department's non-financial assets during the current financial year.

The increase in the estimated net book balance from 1 July 2016 to 30 June 2017 is due to the net impacts of increases in asset purchases of \$309.9 million being offset by depreciation and amortisation expense of \$273.4 million. Investment in new assets is the result of capital measures and Departmental Capital Budget.

## Administered

### Schedule of budgeted income and expenses administered on behalf of government

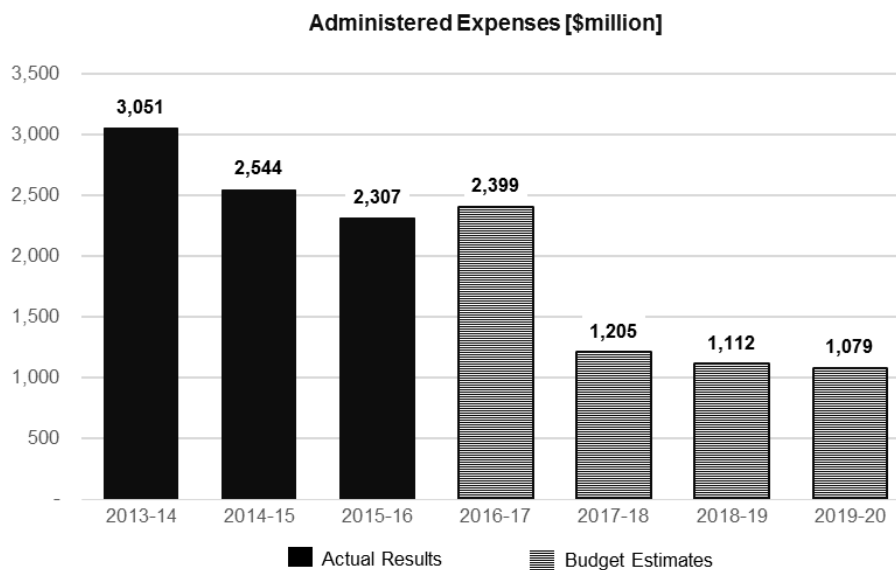
This schedule identifies the main revenue and expense items administered by the department on behalf of government.

#### Expenses

In 2016-17, administered expenses are expected to increase from \$2,207.2 million (as published in the 2016-17 PB Statements) to \$2,399.3 million, an increase of \$192.1 million. The change in administered expenses reflects an increase in government decisions of \$43.7 million and \$148.4 million from other expenses.

Full details of the additional funding for 2016-17 for new measures and other variations are provided in the tables presented in Section 1 of this document.

**Figure 4: Administered expenses as at 2016-17 PAES.**



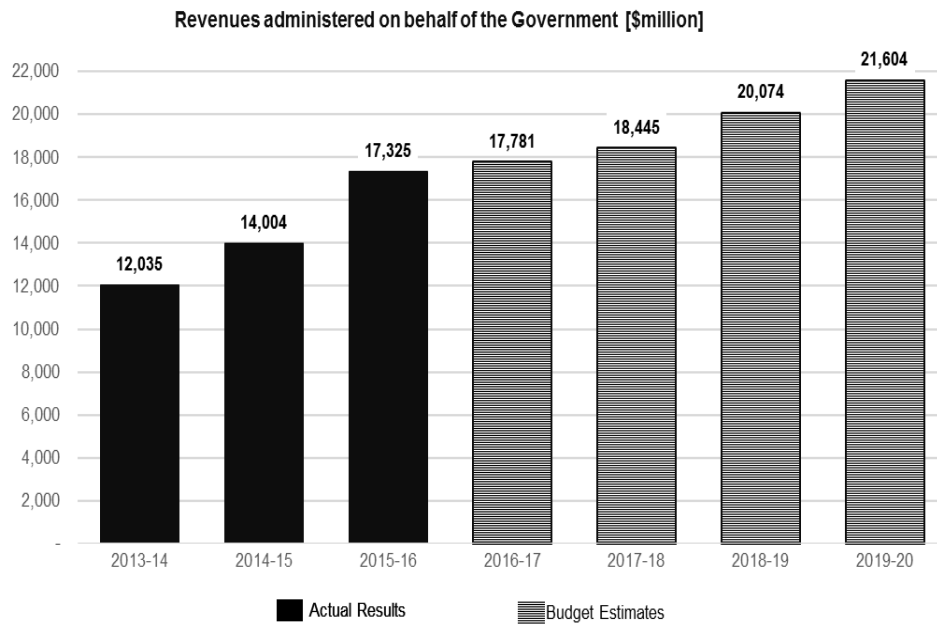
## Income

In 2016-17, the department will administer the collection of revenue on behalf of the government of \$17,781.0 million, which is an increase of \$294.3 million in the administered revenue estimate of \$17,486.7 million published in the 2016-17 PB Statements.

In 2016-17, the department is estimated to collect \$17,710.0 million in taxation revenue, which is an increase of \$289.0 million from \$17,421.0 million published in the 2016-17 PB Statements. The increase is primarily due to the expected increase of \$250.0 million in Customs duty collections across all duty categories, \$32.7 million increase in the Visa Application Charges component of Other taxes and \$6.3 million increase in the other taxes component of other taxes.

In addition to taxation revenue, the department will administer the collection of non-taxation revenue in 2016-17 on behalf of the government. An estimated \$70.9 million is expected to be collected, which is an increase of \$5.2 million from the \$65.7 million published in the 2016-17 PB Statements.

**Figure 5: Revenues administered on behalf of the Government as at 2016-17 PAES.**



**Schedule of budgeted assets and liabilities administered on behalf of government**

This schedule reports assets and liabilities administered by the department on behalf of the government.

In 2016-17, total administered assets are expected to decrease by \$132.2 million from \$2,142.0 million (as published in the 2016-17 PB Statements) to \$2,009.8 million. The movement is predominantly due to a decrease of \$122.1 million in the 2015-16 FBO, an increase of \$48.6 million in accumulated depreciation and amortisation and offset by an increase of \$38.5 million in the assets estimate variation.

**Schedule of budgeted administered cash flows**

This schedule shows the cash flows administered on behalf of the government. The cash flows largely reflect the transactions of the schedule of income and expenses. The budgeted cash flows reflects the impact of the expected increase in taxation income.

**Schedule for administered capital budget**

This statement reports the forward plan for capital expenditure.

Purchase of non-financial assets funded by capital appropriations have increased in 2016-17, as a result of increases in movement of funds from previous years.

**Statement of administered asset movements**

This statement reports the budgeted movements by asset class of administered non-financial assets during the current financial year.

The increase in the estimated net book balance from 1 July 2016 to 30 June 2017 is due to the impact of increases in expected asset purchases of \$186.1 million being offset by depreciation and amortisation expense of \$122.9 million.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June.**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,479,220	1,373,382	1,324,555	1,300,485	1,270,385
Suppliers	1,201,170	1,200,335	1,119,699	1,015,819	1,013,475
Depreciation and amortisation	277,511	273,439	268,130	259,248	244,509
Finance costs	1,447	-	-	-	-
Write-down and impairment of assets	15,716	-	-	-	-
Other expenses	11,083	-	-	-	-
<b>Total expenses</b>	<b>2,986,147</b>	<b>2,847,156</b>	<b>2,712,384</b>	<b>2,575,552</b>	<b>2,528,369</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	126,497	131,009	132,525	136,701	140,158
Rental income	3,662	3,327	2,060	2,060	2,060
Other revenue	58,798	47,143	44,424	44,424	44,424
<b>Total own-source revenue</b>	<b>188,957</b>	<b>181,479</b>	<b>179,009</b>	<b>183,185</b>	<b>186,642</b>
<b>Gains</b>					
Sale of assets	50	57	57	57	57
Foreign exchange gains	67	29	29	29	29
Other gains	2,904	1,447	1,447	1,447	1,447
<b>Total gains</b>	<b>3,021</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>
<b>Total own-source income</b>	<b>191,978</b>	<b>183,012</b>	<b>180,542</b>	<b>184,718</b>	<b>188,175</b>
<b>Net cost of (contribution by) services</b>	<b>2,794,169</b>	<b>2,664,144</b>	<b>2,531,842</b>	<b>2,390,834</b>	<b>2,340,194</b>
Revenue from Government	2,494,929	2,390,705	2,263,712	2,131,586	2,095,685
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(299,240)</b>	<b>(273,439)</b>	<b>(268,130)</b>	<b>(259,248)</b>	<b>(244,509)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	(3,569)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(3,569)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(302,809)</b>	<b>(273,439)</b>	<b>(268,130)</b>	<b>(259,248)</b>	<b>(244,509)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(302,809)</b>	<b>(273,439)</b>	<b>(268,130)</b>	<b>(259,248)</b>	<b>(244,509)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June. (continued)**

<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	(25,298)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	277,511	273,439	268,130	259,248	244,509
<b>Total comprehensive income/(loss) - as per the Statement of Comprehensive Income</b>	<b>(302,809)</b>	<b>(273,439)</b>	<b>(268,130)</b>	<b>(259,248)</b>	<b>(244,509)</b>

1. From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	3,409	3,409	3,409	3,409	3,409
Trade and other receivables	518,425	512,921	510,894	508,038	508,038
Other financial assets	3,691	3,691	3,691	3,691	3,691
<b>Total financial assets</b>	<b>525,525</b>	<b>520,021</b>	<b>517,994</b>	<b>515,138</b>	<b>515,138</b>
<b>Non-financial assets</b>					
Land	24,291	24,291	30,294	32,809	36,742
Buildings	154,804	153,883	133,856	131,481	123,828
Property, plant and equipment	626,394	643,106	655,504	618,018	556,488
Intangibles	477,157	497,811	480,237	468,040	453,931
Other non-financial assets	74,018	74,018	74,018	74,018	74,018
<b>Total non-financial assets</b>	<b>1,356,664</b>	<b>1,393,109</b>	<b>1,373,909</b>	<b>1,324,366</b>	<b>1,245,007</b>
<b>Total assets</b>	<b>1,882,189</b>	<b>1,913,130</b>	<b>1,891,903</b>	<b>1,839,504</b>	<b>1,760,145</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	58,480	58,481	58,481	58,481	58,481
Other payables	203,718	216,094	209,373	209,373	209,373
<b>Total payables</b>	<b>262,198</b>	<b>274,575</b>	<b>267,854</b>	<b>267,854</b>	<b>267,854</b>
<b>Provisions</b>					
Employee provisions	430,347	417,970	424,690	424,690	424,690
Other provisions	44,911	44,911	44,911	44,911	44,911
<b>Total provisions</b>	<b>475,258</b>	<b>462,881</b>	<b>469,601</b>	<b>469,601</b>	<b>469,601</b>
<b>Total liabilities</b>	<b>737,456</b>	<b>737,456</b>	<b>737,455</b>	<b>737,455</b>	<b>737,455</b>
<b>Net assets</b>	<b>1,144,733</b>	<b>1,175,674</b>	<b>1,154,448</b>	<b>1,102,049</b>	<b>1,022,690</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,106,465	2,410,844	2,657,747	2,864,596	3,029,746
Reserves	241,702	241,702	241,702	241,702	241,702
Retained surplus/(accumulated deficit)	(1,203,434)	(1,476,872)	(1,745,001)	(2,004,249)	(2,248,758)
<b>Total parent entity interest</b>	<b>1,144,733</b>	<b>1,175,674</b>	<b>1,154,448</b>	<b>1,102,049</b>	<b>1,022,690</b>
<b>Total Equity</b>	<b>1,144,733</b>	<b>1,175,674</b>	<b>1,154,448</b>	<b>1,102,049</b>	<b>1,022,690</b>

\* Equity is the residual interest in assets after the deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2016-17)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2016</b>				
Balance carried forward from previous period	(1,203,434)	241,702	2,106,465	1,144,733
<b>Adjusted opening balance</b>	<b>(1,203,434)</b>	<b>241,702</b>	<b>2,106,465</b>	<b>1,144,733</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(273,439)	-	-	(273,439)
Other	1	-	-	1
<b>Total comprehensive income</b>	<b>(273,438)</b>	<b>-</b>	<b>-</b>	<b>(273,438)</b>
of which:				
Attributable to the Australian Government	(273,438)	-	-	(273,438)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	183,860	183,860
Departmental Capital Budget (DCB)	-	-	120,519	120,519
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>304,379</b>	<b>304,379</b>
<b>Estimated closing balance as at 30 June 2017</b>	<b>(1,476,872)</b>	<b>241,702</b>	<b>2,410,844</b>	<b>1,175,674</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,476,872)</b>	<b>241,702</b>	<b>2,410,844</b>	<b>1,175,674</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,765,374	2,395,194	2,265,772	2,134,421	2,095,685
Sale of goods and rendering of services	161,222	128,737	127,354	131,679	142,304
Net GST received	116,184	115,113	115,689	115,920	116,152
Other	50,187	46,281	42,609	42,609	44,424
<b>Total cash received</b>	<b>3,092,967</b>	<b>2,685,325</b>	<b>2,551,424</b>	<b>2,424,629</b>	<b>2,398,565</b>
<b>Cash used</b>					
Employees	1,509,783	1,384,724	1,314,761	1,288,770	1,260,369
Suppliers	1,310,906	1,295,097	1,234,636	1,133,003	1,138,196
Borrowing costs	-	-	-	-	-
Other	223,590	-	-	-	-
<b>Total cash used</b>	<b>3,044,279</b>	<b>2,679,821</b>	<b>2,549,397</b>	<b>2,421,773</b>	<b>2,398,565</b>
<b>Net cash from/(used by) operating activities</b>	<b>48,688</b>	<b>5,504</b>	<b>2,027</b>	<b>2,856</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	53	-	-	-	-
<b>Total cash received</b>	<b>53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	325,329	309,883	248,930	192,062	165,150
<b>Total cash used</b>	<b>325,329</b>	<b>309,883</b>	<b>248,930</b>	<b>192,062</b>	<b>165,150</b>
<b>Net cash from/(used by) investing activities</b>	<b>(325,276)</b>	<b>(309,883)</b>	<b>(248,930)</b>	<b>(192,062)</b>	<b>(165,150)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	273,839	304,379	246,903	189,206	165,150
Other	4,830	-	-	-	-
<b>Total cash received</b>	<b>278,669</b>	<b>304,379</b>	<b>246,903</b>	<b>189,206</b>	<b>165,150</b>
<b>Cash used</b>					
Repayment of borrowings	389	-	-	-	-
<b>Total cash used</b>	<b>389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>278,280</b>	<b>304,379</b>	<b>246,903</b>	<b>189,206</b>	<b>165,150</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,717	3,409	3,409	3,409	3,409
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,409</b>	<b>3,409</b>	<b>3,409</b>	<b>3,409</b>	<b>3,409</b>

Prepared on Australian Accounting Standards basis.



**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	116,639	120,519	114,495	114,431	114,514
Equity injections - Act No. 2 <sup>1</sup>	212,218	183,860	132,408	74,775	50,636
<b>Total new capital appropriations</b>	<b>328,857</b>	<b>304,379</b>	<b>246,903</b>	<b>189,206</b>	<b>165,150</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	<i>328,857</i>	<i>304,379</i>	<i>246,903</i>	<i>189,206</i>	<i>165,150</i>
<b>Total Items</b>	<b>328,857</b>	<b>304,379</b>	<b>246,903</b>	<b>189,206</b>	<b>165,150</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>2</sup>	212,218	189,364	134,435	77,631	50,636
Funded by capital appropriation - DCB <sup>3</sup>	116,639	120,519	114,495	114,431	114,514
<b>TOTAL</b>	<b>328,857</b>	<b>309,883</b>	<b>248,930</b>	<b>192,062</b>	<b>165,150</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	325,329	309,883	248,930	192,062	165,150
<b>Total cash used to acquire assets</b>	<b>325,329</b>	<b>309,883</b>	<b>248,930</b>	<b>192,062</b>	<b>165,150</b>

- The 2016-17 Revised Budget and FEs include the following the estimates variation as outlined on page 16.
  - Decrease in Appropriation Bill 4 - Equity funding of \$8.2m in 2016-17, \$7.6m in 2017-18, \$5.3m in 2018-19 and \$3.2m in 2019-20 for the *Smaller Government - strengthen and enhance Australia's border protection services* measure announced at 2015-16 Budget.
  - Decrease in Appropriation Bill 4 - Equity funding of \$5.1m in 2016-17, \$6.8m in 2017-18, \$1.4m in 2018-19 and \$1.0m in 2019-20 for the *Visa Risk Assessment Capability* measure announced at 2015-16 Budget.
- Includes both current and prior Bill No. 4 and prior Act No. 2/4/6 appropriations and special capital appropriations.
- Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

Note: Capital funds of \$6.3m in 2016-17, \$1.2m in 2017-18 and \$3.9m in 2018-19 has been moved from 2015-16. This statement has been prepared on Australian Accounting Standards basis.

**Table 3.7: Statement of asset movements (2016-17 Budget year)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2016</b>					
Gross book value	24,291	199,451	701,423	1,095,168	<b>2,020,333</b>
Accumulated depreciation/ amortisation and impairment	-	(44,647)	(75,029)	(618,011)	<b>(737,687)</b>
<b>Opening net book balance</b>	<b>24,291</b>	<b>154,804</b>	<b>626,394</b>	<b>477,157</b>	<b>1,282,646</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	41,005	106,490	162,388	<b>309,883</b>
<b>Total additions</b>	<b>-</b>	<b>41,005</b>	<b>106,490</b>	<b>162,388</b>	<b>309,883</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(41,926)	(89,778)	(141,735)	<b>(273,439)</b>
Other	-	-	-	1	<b>1</b>
<b>Total other movements</b>	<b>-</b>	<b>(41,926)</b>	<b>(89,778)</b>	<b>(141,734)</b>	<b>(273,438)</b>
<b>As at 30 June 2017</b>					
Gross book value	24,291	240,456	807,913	1,257,557	<b>2,330,217</b>
Accumulated depreciation/ amortisation and impairment	-	(86,573)	(164,807)	(759,746)	<b>(1,011,126)</b>
<b>Closing net book balance</b>	<b>24,291</b>	<b>153,883</b>	<b>643,106</b>	<b>497,811</b>	<b>1,319,091</b>

1. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) and Bill (No. 4) 2016-17.

**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,715,411	1,869,029	831,045	800,884	828,955
Grants	21,083	-	-	-	-
Personal benefits	401,825	381,804	228,868	172,842	112,946
Depreciation and amortisation	125,337	122,908	119,101	113,147	111,071
Write-down and impairment of assets	39,990	25,607	25,607	25,607	25,607
Other expenses	3,387	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>2,307,033</b>	<b>2,399,348</b>	<b>1,204,621</b>	<b>1,112,480</b>	<b>1,078,579</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Customs duty	14,044,689	14,259,200	14,729,250	16,169,450	17,559,450
Other taxes	3,214,364	3,450,847	3,644,760	3,825,171	3,971,023
<b>Total taxation revenue</b>	<b>17,259,053</b>	<b>17,710,047</b>	<b>18,374,010</b>	<b>19,994,621</b>	<b>21,530,473</b>
<b>Non-taxation revenue</b>					
Fees and fines	43,636	53,266	49,441	49,441	51,720
Other revenue	21,560	17,682	21,962	21,649	21,835
<b>Total non-taxation revenue</b>	<b>65,196</b>	<b>70,948</b>	<b>71,403</b>	<b>71,090</b>	<b>73,555</b>
<b>Total own source-revenue administered on behalf of Government</b>	<b>17,324,249</b>	<b>17,780,995</b>	<b>18,445,413</b>	<b>20,065,711</b>	<b>21,604,028</b>
<b>Gains</b>					
Sale of assets	703	-	-	8,598	-
Other gains	115	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>818</b>	<b>-</b>	<b>-</b>	<b>8,598</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>17,325,067</b>	<b>17,780,995</b>	<b>18,445,413</b>	<b>20,074,309</b>	<b>21,604,028</b>
<b>Net cost of/(contribution by) services</b>	<b>15,018,034</b>	<b>15,381,647</b>	<b>17,240,792</b>	<b>18,961,829</b>	<b>20,525,449</b>
<b>Surplus/(deficit) after income tax</b>	<b>15,018,034</b>	<b>15,381,647</b>	<b>17,240,792</b>	<b>18,961,829</b>	<b>20,525,449</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	(1,060)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(1,060)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>15,016,974</b>	<b>15,381,647</b>	<b>17,240,792</b>	<b>18,961,829</b>	<b>20,525,449</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	45,609	45,609	45,609	45,609	45,609
Taxation receivables	341,152	327,652	344,152	360,652	367,152
Trade and other receivables	21,500	15,935	10,370	27,874	15,767
Other financial assets	15,725	15,725	15,725	15,725	15,725
<b>Total financial assets</b>	<b>423,986</b>	<b>404,921</b>	<b>415,856</b>	<b>449,860</b>	<b>444,253</b>
<b>Non-financial assets</b>					
Land	47,598	47,598	47,598	47,598	47,598
Buildings	1,293,795	1,360,915	1,280,158	1,185,257	1,105,933
Property, plant and equipment	173,855	169,961	156,460	143,437	131,816
Other non-financial assets	26,361	26,361	26,361	26,361	26,361
<b>Total non-financial assets</b>	<b>1,541,609</b>	<b>1,604,835</b>	<b>1,510,577</b>	<b>1,402,653</b>	<b>1,311,708</b>
<b>Total assets administered on behalf of Government</b>	<b>1,965,595</b>	<b>2,009,756</b>	<b>1,926,433</b>	<b>1,852,513</b>	<b>1,755,961</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	15,475	15,475	15,475	15,475	15,475
Personal benefits	20,310	20,310	20,310	20,310	20,310
Grants	66	66	66	66	66
Other payables	234,143	234,143	234,143	234,143	234,143
<b>Total payables</b>	<b>269,994</b>	<b>269,994</b>	<b>269,994</b>	<b>269,994</b>	<b>269,994</b>
<b>Interest bearing liabilities</b>					
Loans	68,791	68,791	68,791	68,791	68,791
<b>Total interest bearing liabilities</b>	<b>68,791</b>	<b>68,791</b>	<b>68,791</b>	<b>68,791</b>	<b>68,791</b>
<b>Provisions</b>					
Other provisions	9,200	9,200	9,200	9,200	9,200
<b>Total provisions</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>
<b>Total liabilities administered on behalf of Government</b>	<b>347,985</b>	<b>347,985</b>	<b>347,985</b>	<b>347,985</b>	<b>347,985</b>
<b>Net assets/(liabilities)</b>	<b>1,617,610</b>	<b>1,661,771</b>	<b>1,578,448</b>	<b>1,504,528</b>	<b>1,407,976</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	50,462	58,466	54,641	54,641	52,020
Taxes	17,645,682	18,128,291	18,761,603	20,382,214	21,928,066
Net GST received	87,129	88,611	89,054	89,232	89,410
Other	58,959	10,840	15,120	14,807	21,535
<b>Total cash received</b>	<b>17,842,232</b>	<b>18,286,208</b>	<b>18,920,418</b>	<b>20,540,894</b>	<b>22,091,031</b>
<b>Cash used</b>					
Personal benefits	427,456	381,804	228,868	172,842	112,946
Suppliers	1,839,339	1,957,640	920,099	890,116	918,365
Grants	21,017	-	-	-	-
Other	522,043	500,000	500,000	500,000	500,000
<b>Total cash used</b>	<b>2,809,855</b>	<b>2,839,444</b>	<b>1,648,967</b>	<b>1,562,958</b>	<b>1,531,311</b>
<b>Net cash from/(used by) operating activities</b>	<b>15,032,377</b>	<b>15,446,764</b>	<b>17,271,451</b>	<b>18,977,936</b>	<b>20,559,720</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant, equipment and intangibles	725	-	-	23,069	-
<b>Total cash received</b>	<b>725</b>	<b>-</b>	<b>-</b>	<b>23,069</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	125,831	186,134	24,843	19,694	20,126
<b>Total cash used</b>	<b>125,831</b>	<b>186,134</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<b>Net cash from/(used by) investing activities</b>	<b>(125,106)</b>	<b>(186,134)</b>	<b>(24,843)</b>	<b>3,375</b>	<b>(20,126)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	161,007	143,230	24,843	19,694	20,126
Other	2,667	-	-	-	-
<b>Total cash received</b>	<b>163,674</b>	<b>143,230</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<b>Net cash from/(used by) financing activities</b>	<b>163,674</b>	<b>143,230</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<b>Net increase/(decrease) in cash held</b>	<b>15,070,945</b>	<b>15,403,860</b>	<b>17,271,451</b>	<b>19,001,005</b>	<b>20,559,720</b>
Cash and cash equivalents at beginning of reporting period	21,259	45,609	45,609	45,609	45,609
Cash from Official Public Account for:					
- Appropriations	2,764,849	2,797,779	1,563,955	1,454,699	1,441,901
<b>Total cash from Official Public Account</b>	<b>2,764,849</b>	<b>2,797,779</b>	<b>1,563,955</b>	<b>1,454,699</b>	<b>1,441,901</b>
Cash to Official Public Account for:					
- Appropriations	17,811,444	18,201,639	18,835,406	20,455,704	22,001,621
<b>Total cash to Official Public Account</b>	<b>17,811,444</b>	<b>18,201,639</b>	<b>18,835,406</b>	<b>20,455,704</b>	<b>22,001,621</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>45,609</b>	<b>45,609</b>	<b>45,609</b>	<b>45,609</b>	<b>45,609</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	2015-16 Actual \$'000	2016-17 Revised Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	26,098	18,856	19,253	19,694	20,126
Administered Assets and Liabilities - Act 2	140,350	124,374	5,590	-	-
<b>Total new capital appropriations</b>	<b>166,448</b>	<b>143,230</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<i>Provided for:</i>					
Purchase of non-financial assets	166,448	143,230	24,843	19,694	20,126
<b>Total Items</b>	<b>166,448</b>	<b>143,230</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	181,350	162,584	5,590	-	-
Funded by capital appropriation - ACB <sup>2</sup>	21,404	23,550	19,253	19,694	20,126
<b>TOTAL AMOUNT SPENT</b>	<b>202,754</b>	<b>186,134</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	125,831	186,134	24,843	19,694	20,126
<b>Total cash used to acquire assets</b>	<b>125,831</b>	<b>186,134</b>	<b>24,843</b>	<b>19,694</b>	<b>20,126</b>

1. Includes both current Bill 4 and prior Act 2/4/6 appropriations and special capital appropriations.

2. Does not include annual finance lease costs. Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Note: Capital funds of \$38.2 million has been moved from 2015-16 to 2016-17. This statement has been prepared on Australian Accounting Standards basis.

**Table 3.12: Statement of administered asset movements (2016-17 Budget year)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	L&B, IP&E held for sale	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2016</b>					
Gross book value	47,598	1,406,585	188,323	25,135	<b>1,667,641</b>
Accumulated depreciation/ amortisation and impairment	-	(112,790)	(14,468)	-	<b>(127,258)</b>
<b>Opening net book balance</b>	<b>47,598</b>	<b>1,293,795</b>	<b>173,855</b>	<b>25,135</b>	<b>1,540,383</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	175,302	10,832	-	186,134
<b>Total additions</b>	<b>-</b>	<b>175,302</b>	<b>10,832</b>	<b>-</b>	<b>186,134</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(108,182)	(14,726)	-	<b>(122,908)</b>
Restructuring	-	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>(108,182)</b>	<b>(14,726)</b>	<b>-</b>	<b>(122,908)</b>
<b>As at 30 June 2017</b>					
Gross book value	47,598	1,581,887	199,155	25,135	<b>1,853,775</b>
Accumulated depreciation/ amortisation and impairment	-	(220,972)	(29,194)	-	<b>(250,166)</b>
<b>Closing net book balance</b>	<b>47,598</b>	<b>1,360,915</b>	<b>169,961</b>	<b>25,135</b>	<b>1,603,609</b>

1. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2016-17 and Bill No. 4 2016-17.





## PORTFOLIO GLOSSARY

Term	Meaning
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party agencies.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend monies from the Consolidated Revenue Fund (CRF), for a particular purpose.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary Departments have their own appropriations.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one CRF. The CRF is not a bank account. The Official Public Accounts reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing program outputs. Departmental items would generally include computers, plant and equipment, assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account

	of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distributions to equity participants.
Forward estimates period	The three years following the Budget year. For example if 2016-17 is the Budget year, 2017-18 is forward year 1, 2018-19 is forward year 2 and 2018-19 is forward year 3. This period does not include the current or Budget year.
<i>PGPA Act</i>	The <i>PGPA Act</i> is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Measure	A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline case balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
<i>Migration Act</i>	<i>Migration Act 1958.</i>
Special account	Balances existing within the CRF that are supported by standing appropriations <i>PGPA Act</i> s.78, s.79 and s.80. Special Accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s. 78 of the <i>PGPA Act</i> ) or through an Act of Parliament (referred to in s. 80 of the <i>PGPA Act</i> ).

## INDEX

Acronym	Description
ABF	Australian Border Force
ACB	Administered Capital Budget
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DIBP	Department of Immigration and Border Protection
FBO	Final Budget Outcome
FTA	Free Trade Agreement
GST	Goods and Services Tax
IPC	Import Processing Charge
IMA	Illegal Maritime Arrival
KPI	Key Performance Indicator
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
OTM	Other Trust Monies
PB Statements	Portfolio Budget Statements
PMC	Passenger Movement Charge
SOETM	Services for Other Entities and Trust Moneys
SOG	Services for Other Government and Non-agency Bodies accounts
VAC	Visa Application Charge